G. R. S. 58

Previous references.

9.7.61-08 81/1-2 Aug 08 1910

(Genl Fin)

File No. 486-10

Serial Nos. 2

Later references.

P=2.3

GENERAL AND REVENUE SECRETARIAT.

Serial Nos.

Part B. for June 1911

SUBJECT.

Procedure of work in the Financial Br of the Secretariat in respect of referred Cases.

To All the ~~Heads~~ Secretaries.

No Fl 6085-92 dt 19.6.11.

Directs that in cases referred for opinion if the opinion of the Financial Branch is not accepted, the same will be referred ~~back~~ again for further discussion and note by the Fl Secretary

GPB .-8,000—7-4-07

G.R.S. 11] 1910

GENERAL AND REVENUE SECRETARIAT.

(Cf. 7)

NOTES

File No. 4 86-10

FILE HEADING.

Modification of the memorandum prescribi
the procedure to be observed by the Jt Bd
in respect of cases referred to it

From

No.	Dated	Received

Diary No.	Enclos.	Spare Copies.	Serial No.

BRIEF ABSTRACT OF LETTER.

NOTES AND ORDERS.

NOTES—First Sheet.

GPB—30,000—12-8-11

H Leis 631/41

Note.

B

In relation to a file recently before me (Edn.228-I0) my attention was drawn to a memorandum issued from the financial department(No.Fl.904-II dated 18.8.8) concerning the procedure to be observed by the financial Branch. It is stated that in certain cases the Assistant secretary may record his opinions without reference to the Secretary,and that such opinions will pass as those of the Financial Department. The object of the order is to relieve the Financial Secretary of part of his work, and there can be no objection to do so within reasonable limits. But the order goes further and lays down that if the assistant Secretary's advice is not accepted, the Dewan or Councillor concerned will before deciding the case, refer it back to the Financial Secretary for opinion stating clearly the difficulty in accepting the advice.

In my humble opinion this course is quite objectionable. It looks as though in the view of Government the position of the Dewan and the Councillors were less important than that of the Financial Secretary, and that instead of the latter submitting his views for acceptance to them, they were to follow the reverse course. The Financial Secretary is free to divide his work between himself and his assistants, and though his superior officers may tolerate the arrangement on account of exigency of work, this can be only on the condition that he assumes responsibility for the acts and opinions of his assistants and does not interpose his own personality independently between the Assistant and the Councillor or Dewan. If he has no confidence that his Assistant will represent the financial aspect properly, he must arrange to see all the papers that go up, or give other suitable instructions to his Assistant. It is putting things a little topsy-turvy

to say that the Councillor and Dewan should agree with the Assistant or submit their differences with reasons for adjudication of the Secretary.

May I therefore request that this order may be suitably altered? It may be so done either by removing this direction altogether, in which case the Assistant Secretary's opinion where it is the only ~~opinion~~ one recorded will be(as it ought to be) assumed as that of the Financial Secretary also; or by removing only the objectionable clause about the Dewan or Councillor " stating clearly the difficulty in accepting the advice of the Financial Branch previously recorded", If this phrase is removed, there will be nothing objectionable, as even in the absence of such a direction, the Dewan or Councillor will often refer matters to the Secretary for ~~further~~ opinion or further opinion.

Dewan

2/2/11

To file Dec. papers
of his remarks & suggestions
& the Dewan's reply
of the 9th inst
Depend

9/2/11

Submitted to the Secy with file leading to the order mentioned in the 2d Councillor's minute Vide Page 5.

9.2.11

G. R. S. 12]
General and Revenue Secretariat.

File No. 480 of 19 10

Serial No.

Asst Secy.
Put in Hy
please ML
Mr Reader
Hy
Hertz

Now this sending back is superfluous when the case is to be put up by

The memorandum commented on by the Second Councillor should be read along with the order of Govt No. H. 8328-33 dated 6.5.1907 (Hyd)* It is not clear how that important order can be worked in practice without sending back the case to the Financial Secretary when the Dewan or a Councillor proposes to overrule the advice of the financial branch. Even if the Asst Secy's views be regarded as the opinion of the Fin Secy that officer should have an opportunity of recording, if necessary, the "respectful representation" referred to in para 8 of the order, before recommendations for overruling the financial objection are submitted to H. H.

It is also not clear from the last para of the Second Councillor's minute whether he objects to the sending back of the case to the Fin. Secy. or to the necessity of stating the objections to accept the Finance Branch views. To refer back the case without a statement of such objections would be meaningless.

Of course I have no objection to any verbal alterations in the memorandum if such a course is considered necessary and will give satisfaction. For the words "stating clearly the difficulty in accepting the advice of the Finance Branch forcibly recorded" we may

NOTE—Contn. sheet.

GPB—50,000—12-8-10

Serial No.

Substitute stating the reasons for which he thinks the advice of the Financial Branch should be overruled" Such a verbal change which will not affect the procedure in any way is in my humble opinion hardly worth troubling about.

Any relaxation of the existing procedure would, in my respectful opinion, be a serious blow to the system of financial check and control which is absolutely necessary in the best interests of the State

13/2/11

10129
14.2.11.

Dewan)

Circulated to Members and being upon Council meeting Please

Secretary

Submitted for Secretary's ordering Circulation.

20.2.11

278
24.2.11

Secretary

Note for meeting -

24/2/11

Complied with at meeting

4/3/11

GPB—50,000—12-8-10

10737
27.3.11

Extract from the Proceedings of the 260th Meeting of the Council of His Highness the Maharaja, held at Mysore on the 21st & 22nd March 1911

II. Subject.-(Clause of the Schedule).

Question of modifying the Memorandum prescribing the procedure to be observed by the Finance Branch in respect of cases referred to it for opinion.

Opinion of the Council.

× Flag B.

The latter portion of para 1 of the Memorandum may be altered as shown below, by the omission of the words enclosed in square brackets and the addition of the words underlined.

" But if there is any difficulty in accepting the advice of the Finance Branch, [the Dewan or the Councillor concerned, will before deciding the case refer it back to the Financial Secretary for opinion stating clearly the difficulty in accepting the advice of the Finance Branch previously recorded] the case, may, before it is finally decided be referred back to the Finance branch for further discussion, when the case will be considered by and noted on by the Financial Secretary himself before it is resubmit-ted to the Dewan or Councillor as the case may be. [After the case is noted on by the Financial Secretary it will take its usual course.] This procedure will not affect or modify the course prescribed in para 8 of Government Order No.Fl.8328-33 dated 6th May 1907.

× Flag A

(Sd) T. Anandarao
Dewan of Mysore

Extract-

C.S. Balasundaram
Offg Secy to Govt.

GPE—300—29-4-09

Please
Note this
& the amended
bill to Mr
Chakravarti
with my compts
Yours sincerely
[illegible]

Mr Chakravarti saw
the CL Reader and he did not
see his way to accept the
proposed amendment. He
said that in the absence
of a financial Member of
Council, the financial Secy
is empowered to note
the

the financial aspect of the case and this is only possible when the highest administrative authority such as a Co. or the Dewan states their or his views on ~~the~~ the cases refd to Govt.

Mr Chakravarti said that the proposed amendment will authorize an Under a Asstt Secy to refer cases to the Fin Secy and this course, in his opinion, is undesirable

He said that he would wait on the Dewan when sent for to talk about this matter.

The Financial Secy
Expects

Expects that the CL Resol
would be sent to him
for recording his
representation

ZG
7/4/11

10737
27.3.11

Very Please
send the file to the
Secretary for
further remarks
if any
13/7/11

G. R. S. 12]
General and Revenue Secretariat.

Q 7 File No. 486 of 19 10

Serial No.

Forwarded to the Accountant for further remarks if any.

15/4/11 C S Balasundaram Jr

In my humble opinion the alteration proposed does not improve the rule in any way but only makes it vague and confused.

The altered portion runs " the case may before it is finally decided be referred back etc " - The "may" and the use of passive voice throughout can only lead to confusion and imperfect understanding of the intention of the rule. In such matters it is best to be as clear as possible.

The rule as at present worded is clear and well-understood and has worked smoothly for the last three years. No practical inconvenience has been felt in its working. A remarkable decrease in the rate of addition to permanent recurring expenditure has taken place since the present rule has been in operation.

The present procedure only secures the financial aspect of a question being kept

NOTE— Contn. sheet.

GPB—50,000—12-8-10

Serial No.

in view at all stages of its discussion. The financial aspect is too important to be left behind at one of the earlier stages, the question being subsequently discussed and submitted to the supreme authority from the administrative side only.

I can only earnestly hope that the rule will be allowed to remain as it is and that the axe will not be laid at the root of the system of financial control just as it is beginning to bear the signs of fruit.

29/4/11

Sub' to Dewan)

1/5/11

Submitted to His Highness.

In order dated 5th August 1908 His Highness approved a set of rules in regard to the procedure of work in the Finance Branch of the Secretariat.

2. The Memorandum issued on the subject explains what class of cases should be submitted to the Financial Secretary direct and what class of cases should be noted by the Assistant Secretary, Finance Branch, in the first instance and under what circumstances these latter should at all afterwards go up to the Financial Secretary himself. The instruction is that, in cases in which the Assistant Secretary is competent to record his 'advice', such note "should be regarded "as the advice of the Finance Branch and the case pro- "ceeded with. If the advice of the Finance Branch is "accepted, the case need not come up to the Financial "Secretary. But if there is any difficulty in accept- "ing the advice of the Finance Branch, the Dewan or "the Councillor concerned, will, before deciding the "case refer it back to the Financial Secretary for "opinion stating clearly the difficulty in accepting "the advice of the Finance Branch previously recorded"

3. The Second Councillor proposes in his note

13

dated 2nd February 1911 that this procedure may be suitably altered. He says that "it looks as though in the "view of Government, the position of the Dewan and the "Councillors were less important than that of the Financial "Secretary, and that instead of the latter submitting his "views for acceptance to them, they were to follow the re-"verse course".

Pages 3 & 4 file 2 Nos

4. Mr. J.S. Chakravarti at whose instance these rules were sanctioned, agrees to some verbal alterations which will not affect the substance of the existing procedure, but adds that "any relaxation of the existing pro-"cedure would be a serious blow to the system of financial "check and control which is absolutely necessary in the "best interests of the State".

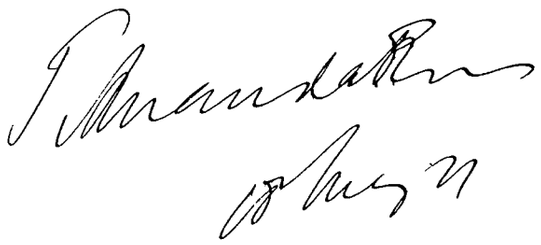
5. The matter having been considered by the Council, it recommends an alteration of the Memorandum by certain omissions and additions as shown in red ink in the annexed paper marked A.

6. This may be approved.

7. The alterations are purely verbal and do not affect the substance of the rules which were framed in 1908 to afford some relief to Mr. Chakravarti.

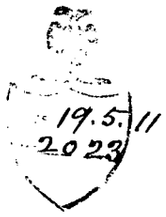
8. An opportunity has been given to the Financial Secretary to criticise the proposed amendment and his criticism will be found at page 6 of the Notes.

9. I see no harm in the amendments proposed by the Council being adopted. They are merely verbal, and alter words which touch the amour propre of the Councillors.



Record of Cases submitted for the Orders of His Highness the Maharaja

Subject.



Modifications in the Memorandum prescribing the procedure to be observed by the Finance Branch in respect of cases referred to it for opinion.

Order.

32
5/611

(50) A

Extract from the Memorandum No. Fl.904-11 dated 18th August 1908, prescribing the procedure to be observed by the Finance Branch in respect of cases referred to it.

****

When a case is referred to the Finance Branch for opinion under para 5(3) of Government Order No.Fl. 8328-33 dated the 6th May 1907, it will be returned to the Secretariat making the reference with a note by the Assistant Secretary, Finance Branch stating the financial aspects of the case and recording his opinion with full reasons and citation of financial rules and orders. This note should be regarded as the advice of the Finance Branch by the Administrative Department and the case proceeded with. If the advice of the Finance Branch is accepted, the case need not come up to the Financial Secretary. But if there

is any difficulty in accepting the advice of the Finance Branch, ~~the Dewan or the Councillor concerned, will before deciding the case refer it back to the Financial Secretary for opinion stating clearly the difficulty in accepting the advice of the Finance Branch previously recorded. After the case is noted on by the Financial Secretary, it will take its usual course.~~

the case, will Rev before it is finally decided, be referred back to the Finance Branch for further discussion, when the case will be considered by and noted on by the Financial Secretary himself before it is resubmitted to the Dewan or Councillor as the case may be. This procedure will not affect or modify the course prescribed in para 8 of Government Order No. Fl. 8328-33 dated 6th May 1907.

7.2604

D.O. No. 374
one file

PRIVATE SECRETARY MYSORE

Fernhill,

26-5-11.

My dear Sir,

I am directed to return File No.2027 dated 19-5-11 and to say that His Highness would prefer to make a second reference to the Finance Branch compulsory by substituting the word " will " for " may " in the revised portion of the memorandum A. I have noted the alteration in black ink in the memorandum itself. His Highness approves of the memorandum subject to this one alteration.

Yours sincerely,

T.Ananda Row Esq., C.I.E.,

Dewan of Mysore.

G. R. S. 12]
General and Revenue Secretariat.

Serial No.

Returned for the draft being initialled
BK
16/5/11

Please send this order out & there to show the official order to send out to all Collectors Branch Collectors.

Draft submitted for approval
M-36
10/6/1911.
10/6/11

NOTE— Contn. sheet.

GPB—50,000—12-8-10

G. R. S. 12]
General and Revenue
Secretariat.

Gen Fin File No. 486 of 1910-11

Serial No.	
1	To The Secretary General & Rev: Dept " P W D " Railways " Murrai Dept " Geological Dept " Financial Dept Military Secy to His Highness Assistant Secretary Jud Br: No: H 6085-92 Dated 19.6.11 modifies para 1 of the rules prescribing the procedure to be observed by the Jud Br in respect of Cases referred to it as laid down in Memorandum No: H 904-11 dated 18th August 1908.

NOTE—Contn. sheet.

GPB—50,000—12-8-10

Memorandum - No. H 6085-92/47 48
dt 19-6-11

Para 1 of the rules prescribing the procedure to be observed by the Finance Bra[illegible] in respect of cases referred to it as published in memorandum No. H 904-11 dt 18/8/1908 is modified as hereunder:

"When a case is referred to the Finance Branch for opinion under para 5(3) of Government Order No. Fl. 8328-33 dated the 6th May 1907, it will be returned to the Secretariat making the reference with a note by the Assistant Secretary, Finance Branch stating the Financial aspects of the case and recording his opinion with full reasons and citation of financial rules and orders This note should be regarded as the advice of the Finance Branch by the Administrative Department and the case proceeddedwith. If the advice of the Finance Branch is accepted, the case need not come up to the Financial Secretary But if there is any difficulty in accepting the advice of the Finance Branch the case will, before it is finally decided, be referred back to the Finance Branch for further discussion; when the case will be considered by and notedon by the Finan-

Financial ~~Branch~~ Secretary himself before it is resubmitted to the Dewan or Councillor as the case may be. This procedure will not affect or modify the course prescribed in para 8 of Government Order No. Fl. 8328-33 dated 6th May 1907."

By order

for Secretary to Govt

To The Secretary. Genl & Rev Depts/Judicial
" P.W Deptt
" for Railways
" Mysore Deptt
" Geological Deptt
to Govt Financial Deptt.
The Military Secretary to H H the Maharaja
The Asst Secretary. Financial Branch
Two copies for Treasury Officer

A.V.

A.V. + B.S.
B.L.
H.V.